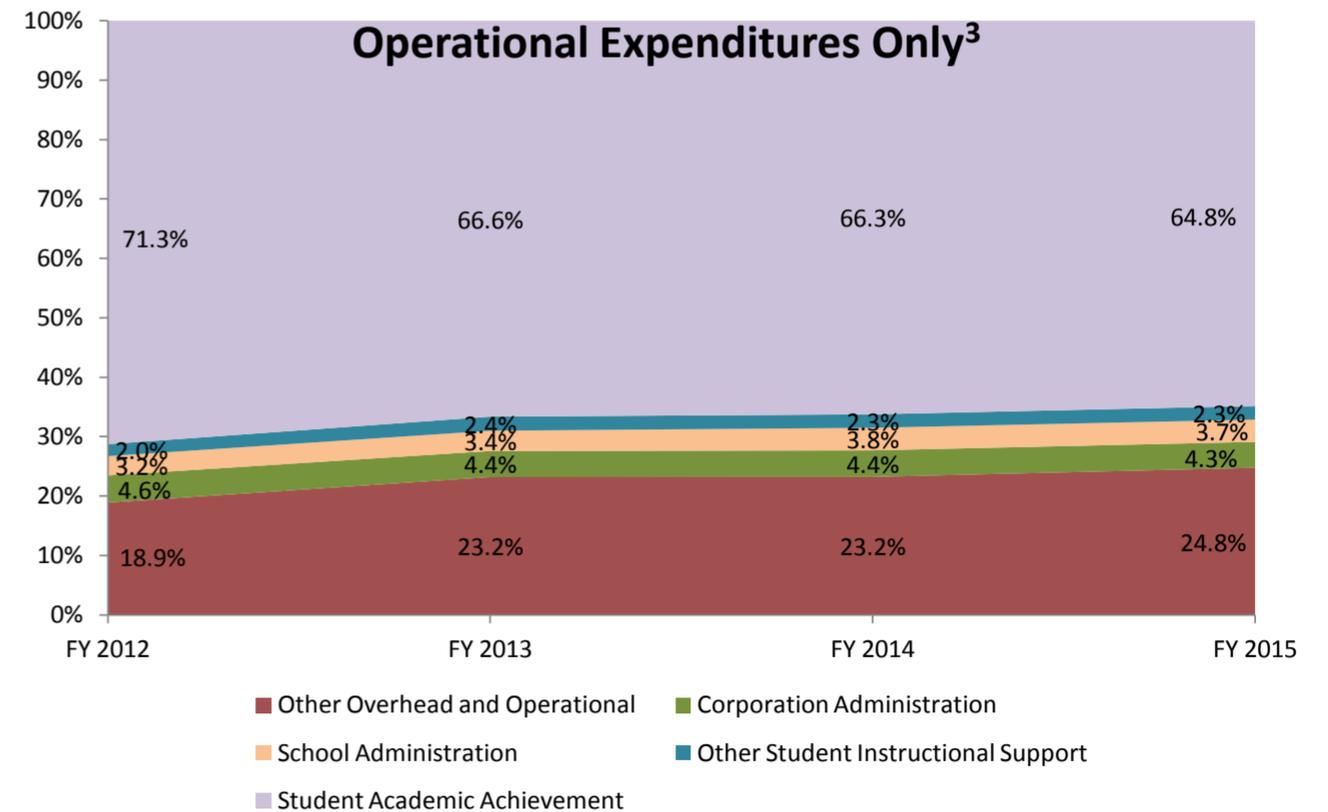
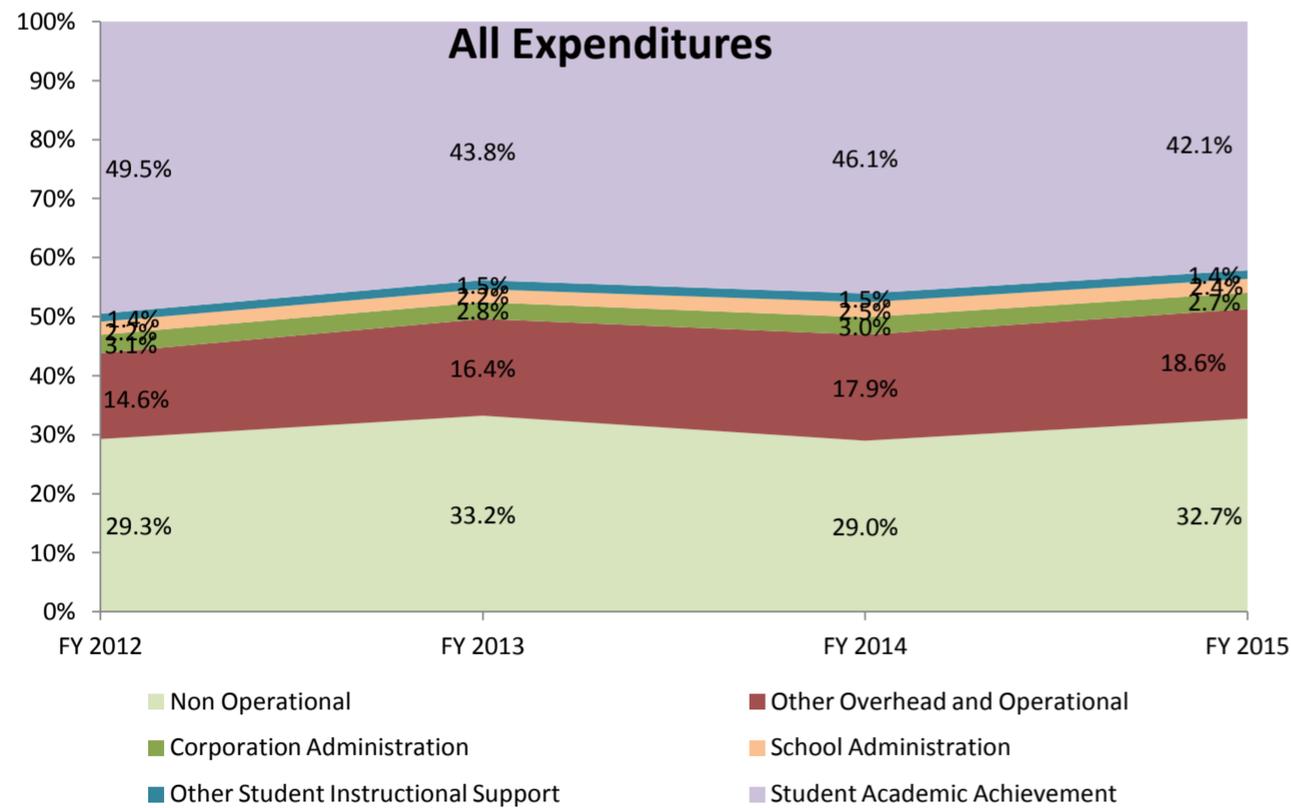


School Corporation Expenditures by Account
Biannual Financial Report Data
North Gibson School Corp (2735)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$10,924,373	55.7%	\$11,780,401	60.5%	\$14,927,512	49.5%	\$12,590,071	43.8%	\$12,968,356	46.1%	\$12,005,221	42.1%
Student Instructional Support	\$1,155,305	5.9%	\$920,043	4.7%	\$1,077,967	3.6%	\$1,070,190	3.7%	\$1,135,515	4.0%	\$1,085,007	3.8%
Total	\$12,079,679	61.5%	\$12,700,444	65.2%	\$16,005,479	53.1%	\$13,660,261	47.5%	\$14,103,871	50.1%	\$13,090,228	46.0%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,873,555	24.8%	\$5,045,945	25.9%	\$5,327,977	17.7%	\$5,525,998	19.2%	\$5,885,610	20.9%	\$6,073,257	21.3%
Non Operational	\$2,674,832	13.6%	\$1,720,155	8.8%	\$8,824,774	29.3%	\$9,542,208	33.2%	\$8,157,890	29.0%	\$9,319,269	32.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$7,548,387	38.5%	\$6,766,100	34.8%	\$14,152,751	46.9%	\$15,068,206	52.5%	\$14,043,499	49.9%	\$15,392,525	54.0%

Grand Total	\$19,628,066	\$19,466,544	\$30,158,230	\$28,728,467	\$28,147,370	\$28,482,753
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
North Gibson School Corp (2735)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
Student Academic Achievement								
11050 Regular Programs	Full Day Kindergarten	\$158,749	\$180,331	\$461,466	\$416,337	162.3%	130.9%	-9.8%
11100 Regular Programs	Elementary	\$2,680,354	\$4,040,729	\$4,093,003	\$3,763,054	40.4%	-6.9%	-8.1%
11200 Regular Programs	Middle/Junior High	\$1,341,201	\$2,260,503	\$2,188,820	\$2,118,003	57.9%	-6.3%	-3.2%
11300 Regular Programs	High School	\$1,656,064	\$2,976,233	\$2,763,405	\$2,535,695	53.1%	-14.8%	-8.2%
11355 Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$7,000	\$180,299	\$197,283	NA	2718.3%	9.4%
11420 Regular Programs	Vocational Education - Agriculture B	\$38,737	\$48,179	\$62,416	\$63,537	64.0%	31.9%	1.8%
11430 Regular Programs	Vocational Education - Distributive Education	\$605	\$0	\$0	\$0	NA	NA	NA
11440 Regular Programs	Vocational Education - Health Occupations	\$340	\$0	\$0	\$0	NA	NA	NA
11450 Regular Programs	Vocational Education - Consumer and Homemaking	\$2,335	\$0	\$0	\$0	NA	NA	NA
11460 Regular Programs	Vocational Education - Occupational Home Economics	\$40,834	\$45,698	\$58,202	\$56,753	39.0%	24.2%	-2.5%
11470 Regular Programs	Vocational Education - Business Education	\$63,372	\$65,930	\$79,433	\$180	-99.7%	-99.7%	-99.8%
11480 Regular Programs	Vocational Education - Industrial Education A	\$42,551	\$48,194	\$55,141	\$56,399	32.5%	17.0%	2.3%
11490 Regular Programs	Vocational Education - Industrial Education B	\$23,181	\$24,093	\$3,977	\$1,852	-92.0%	-92.3%	-53.4%
11630 Regular Programs	Alternative Education Programs - High School	\$42,490	\$33,583	\$36,891	\$36,259	-14.7%	8.0%	-1.7%
12110 Special Programs	Gifted and Talented - Gifted And Talented	\$2,133	\$31,436	\$27,719	\$32,107	1405.0%	2.1%	15.8%
12210 Special Programs	Mental Disabilities - Mild Mental Disabilities	\$198,628	\$293,670	\$767,260	\$619,528	211.9%	111.0%	-19.3%
12220 Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$23,502	\$15,870	\$107,296	\$117,873	401.5%	642.8%	9.9%
12320 Special Programs	Physical Impairment - Multiple Disabilities	\$0	\$0	\$217,611	\$187,321	NA	NA	-13.9%
12350 Special Programs	Physical Impairment - Homebound	\$16,827	\$37,520	\$84,933	\$172,536	925.3%	359.8%	103.1%
12410 Special Programs	Emotional Disabilities - Full Time	\$0	\$0	\$176,462	\$231,830	NA	NA	31.4%
12510 Special Programs	Culturally Different - Communication Disorders	\$117,764	\$124,952	\$193,980	\$154,258	31.0%	23.5%	-20.5%
12520 Special Programs	Culturally Different - Compensatory	\$0	\$6,668	\$0	\$0	NA	NA	NA
12610 Special Programs	Learning Disability	\$0	\$0	\$240,117	\$251,886	NA	NA	4.9%
12810 Special Programs	Special Education Preschool	\$0	\$0	\$50,460	\$76,736	NA	NA	52.1%
12900 Special Programs	Other Special Programs	\$13,807	\$16,969	\$79,640	\$19,527	41.4%	15.1%	-75.5%
13100 Adult/Cont. Ed. Programs	Instruction	\$771	\$0	\$0	\$0	NA	NA	NA
14100 Summer School Programs	Elementary	\$6,103	\$22,209	\$21,300	\$22,516	268.9%	1.4%	5.7%
14200 Summer School Programs	Middle/Junior High School	\$0	\$3,733	\$1,984	\$2,114	NA	-43.4%	6.6%
14300 Summer School Programs	High School	\$0	\$0	\$0	\$1,114	NA	NA	NA
16100 Remediation	Remediation Testing	\$50,228	\$0	\$0	\$0	NA	NA	NA
16200 Remediation	Preventive Remediation	\$0	\$40,744	\$43,036	\$41,747	NA	2.5%	-3.0%
17100 Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$5,290	\$0	\$6,602	NA	24.8%	NA
17400 Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$437,111	\$460,790	\$236,355	\$211,234	-51.7%	-54.2%	-10.6%
17900 Pay. to Other Gov. Units in State	Other	\$0	\$156,369	\$0	\$0	NA	NA	NA
22110 Instruction	Imp. of Instruction - Service Area Direction	\$4,404	\$10,158	\$1,000	\$2,109	-52.1%	-79.2%	110.9%
22120 Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$107,882	\$14,776	(\$6,178)	\$18,336	-83.0%	24.1%	NA
22130 Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$18,500	\$24,543	\$10,334	NA	-44.1%	-57.9%
22210 Instruction	Library/Media Services - Service Area Direction	\$5,114	\$5,442	\$9,012	\$3,070	-40.0%	-43.6%	-65.9%
22220 Instruction	Library/Media Services - School Library	\$148,126	\$139,188	\$184,019	\$180,955	22.2%	30.0%	-1.7%
22230 Instruction	Library/Media Services - Audiovisual	\$23,297	\$9,085	\$9,471	\$10,067	-56.8%	10.8%	6.3%
22240 Instruction	Library/Media Services - Educational Television	\$96	\$801	\$136	\$12	-87.0%	-98.4%	-90.9%
22250 Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$0	\$80,368	NA	NA	NA
22360 Instruction	Instruc. Related Tech. - Network Support	\$516,893	\$358,964	\$441,203	\$241,020	-53.4%	-32.9%	-45.4%
25520 Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$152,444	\$225,860	\$22,882	\$27,504	-82.0%	-87.8%	20.2%
25560 Central Services	Textbks. for Rent/Resale - Public Information Services	\$49,458	\$50,934	\$51,064	\$37,167	-24.9%	-27.0%	-27.2%
26497 NA	Teachers Retir. Fund - 07 Acct. Code	\$435,399	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total		\$8,400,798	\$11,780,401	\$12,968,356	\$12,005,221	42.9%	1.9%	-7.4%
Student Instructional Support								
21130 Students	Attend. & Social Work Serv. - Social Work Services	\$65,109	\$67,946	\$74,036	\$73,091	12.3%	7.6%	-1.3%
21190 Students	Attend. & Social Work Serv. - Other	\$0	\$20,818	\$0	\$0	NA	NA	NA
21220 Students	Guidance Services - Counseling Services	\$170,283	\$182,233	\$168,130	\$162,357	-4.7%	-10.9%	-3.4%
21310 Students	Health Services - Service Area Direction	\$0	\$0	\$6,081	\$3,279	NA	NA	-46.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Gibson School Corp (2735)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21340 Students Health Services - Nurse Services	\$74,889	\$80,656	\$104,201	\$100,380	34.0%	24.5%	-3.7%
21420 Students Psychological Services - Psychological Testing	\$0	\$0	\$71,454	\$72,082	NA	NA	0.9%
24100 School Administration Office of The Principal	\$556,529	\$568,391	\$711,612	\$673,819	21.1%	18.5%	-5.3%
Student Instructional Support Total	\$866,811	\$920,043	\$1,135,515	\$1,085,007	25.2%	17.9%	-4.4%
Overhead and Operational							
23120 General Administration Board of Education - Service Area Assistants	\$41,247	\$29,379	\$39,512	\$35,162	-14.8%	19.7%	-11.0%
23150 General Administration Board of Education - Legal Services	\$32,769	\$22,857	\$11,093	\$52,653	60.7%	130.4%	374.7%
23160 General Administration Board of Education - Promotion Expenses	\$747	\$1,686	\$1,821	\$1,938	159.4%	15.0%	6.4%
23210 General Administration Executive Administration - Office of The Superintendent	\$238,797	\$311,758	\$344,487	\$344,387	44.2%	10.5%	0.0%
23220 General Administration Executive Administration - Community Relations	\$37,456	\$32,505	\$21,034	\$21,034	-43.8%	-35.3%	0.0%
23290 General Administration Executive Administration - Other Executive Admin. Services	\$17,109	\$19,356	\$15,950	\$11,613	-32.1%	-40.0%	-27.2%
25120 Central Services Fiscal Services - Service Area Direction	\$0	\$0	\$50,876	\$2,000	NA	NA	-96.1%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$3,821	\$180	\$92	NA	-97.6%	-49.0%
25193 Central Services Fiscal Services - Other - Printed Forms	\$6,314	\$6,418	\$8,999	\$6,911	9.4%	7.7%	-23.2%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$82	\$0	NA	NA	NA
25199 Central Services Fiscal Services - Other - Other	\$0	\$0	\$61,148	\$23,525	NA	NA	-61.5%
25210 Central Services Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$2,199	\$7,125	\$2,571	\$3,217	46.3%	-54.8%	25.1%
25230 Central Services Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$5,063	\$5,507	\$4,305	\$6,223	22.9%	13.0%	44.6%
25400 Central Services Planning, Research, Dev. and Evaluation	\$13,828	\$0	\$2,423	\$807	-94.2%	NA	-66.7%
25710 Central Services Personnel Services - Supervision of Personnel Services	\$8,128	\$0	\$0	\$0	NA	NA	NA
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$157,320	\$265,451	\$266,554	NA	69.4%	0.4%
25890 Central Services Other Technology Services	\$0	\$12,795	\$0	\$0	NA	NA	NA
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$11,951	\$639	\$3,954	\$4,313	-63.9%	575.2%	9.1%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,104,785	\$1,263,234	\$1,664,592	\$1,631,681	47.7%	29.2%	-2.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$54,912	\$59,714	\$85,382	\$88,769	61.7%	48.7%	4.0%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$234,706	\$453,783	\$372,731	\$357,504	52.3%	-21.2%	-4.1%
26499 Category not Specified Other - 2007 Account Code	\$84,352	\$0	\$0	\$0	NA	NA	NA
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$54,357	\$91,800	NA	NA	68.9%
26700 Oper. & Maint. of Plant Serv. Insurance	\$222,726	\$102,604	\$216,176	\$233,383	4.8%	127.5%	8.0%
27010 Student Transportation Service Area Direction	\$125,857	\$206,818	\$256,481	\$342,047	171.8%	65.4%	33.4%
27100 Student Transportation Vehicle Operation	\$66,749	\$67,537	\$156,461	\$220,605	230.5%	226.6%	41.0%
27200 Student Transportation Monitoring Services	\$2,550	\$2,506	\$63,348	\$36,278	1322.4%	1347.6%	-42.7%
27300 Student Transportation Vehicle Servicing and Maintenance	\$43,242	\$73,807	\$222,800	\$295,627	583.7%	300.5%	32.7%
27400 Student Transportation Purchase of School Buses	\$0	\$42,450	\$234,509	\$387,066	NA	811.8%	65.1%
27500 Student Transportation Insurance on Buses	\$2,303	\$2,944	\$16,073	\$21,379	828.3%	626.2%	33.0%
27700 Student Transportation Contracted Transportation Services	\$609,025	\$670,213	\$558,627	\$455,767	-25.2%	-32.0%	-18.4%
27900 Student Transportation Other Student Transportation Services	\$661,686	\$495,050	\$118,716	\$109,531	-83.4%	-77.9%	-7.7%
27910 Student Transportation Bus Driver Training	\$20	\$0	\$100	\$206	932.0%	NA	106.4%
31100 Food Services Operations Service Area Direction	\$32,521	\$83,343	\$92,263	\$89,167	174.2%	7.0%	-3.4%
31200 Food Services Operations Food Preparation and Dispensing	\$250,845	\$293,923	\$345,896	\$343,115	36.8%	16.7%	-0.8%
31400 Food Services Operations Food Purchases	\$416,111	\$517,194	\$587,831	\$583,484	40.2%	12.8%	-0.7%
31900 Food Services Operations Other Food Services	\$51,415	\$99,657	\$5,381	\$5,419	-89.5%	-94.6%	0.7%
Overhead and Operational Total	\$4,379,414	\$5,045,945	\$5,885,610	\$6,073,257	38.7%	20.4%	3.2%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$650	\$2,162	NA	NA	232.6%
33400 Category not Specified Athletic Coaches	\$157,247	\$160,920	\$181,961	\$182,078	15.8%	13.1%	0.1%
33500 Category not Specified Welfare Activities Services	\$2,128	\$5,651	\$5,809	\$3,549	66.8%	-37.2%	-38.9%
33930 Other Community Services Latch Key Kid Program	\$44,825	\$46,583	\$50,317	\$46,786	4.4%	0.4%	-7.0%
33940 Other Community Services Child Care Services	\$3,312	\$13,945	\$8,766	\$9,497	186.7%	-31.9%	8.3%
33990 Other Community Services Other	\$69,213	\$68,534	\$60,971	\$63,171	-8.7%	-7.8%	3.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
North Gibson School Corp (2735)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
41000 Category not Specified Land Acquisition and Development	\$48,208	\$7,720	\$32,863	\$9,597	-80.1%	24.3%	-70.8%				
43000 Category not Specified Professional Services	\$13,899	\$115,946	\$2,173	\$1,000	-92.8%	-99.1%	-54.0%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$481,235	\$394,726	\$3,097,889	\$4,363,135	806.7%	1005.4%	40.8%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$70,880	\$222,852	\$0	\$659	-99.1%	-99.7%	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$15,322	\$170,046	\$135,708	NA	785.7%	-20.2%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$95,931	\$71,187	\$93,188	\$63,511	-33.8%	-10.8%	-31.8%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$109,474	\$69,705	\$128,817	\$120,399	10.0%	72.7%	-6.5%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$16,720	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$200,000	\$225,000	\$285,000	\$305,000	52.5%	35.6%	7.0%				
52100 Interest on Debt Bonds	\$311,549	\$286,865	\$226,621	\$211,268	-32.2%	-26.4%	-6.8%				
52200 Interest on Debt Temporary Loans	\$42,279	\$0	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$927,000	\$0	\$2,015,000	\$2,085,000	124.9%	NA	3.5%				
53150 Lease Rental Buildings-Interest	\$0	\$0	\$1,757,800	\$1,696,825	NA	NA	-3.5%				
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$7,700	\$3,425	NA	NA	-55.5%				
60700 Category not Specified Scholarships	\$12,400	\$15,200	\$15,600	\$16,500	33.1%	8.6%	5.8%				
Non Operational Total					\$2,589,579	\$1,720,155	\$8,157,890	\$9,319,269	259.9%	441.8%	14.2%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$57,017	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$7,124	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$15,692	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$1,865	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$502,499	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$67,908	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$101,925	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$17,807	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$1,712,449	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$212,217	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$375,236	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$65,250	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$8,900	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$1,245	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$1,288	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$331	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$242,710	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$3,391,464	\$0	\$0	\$0	NA	NA	NA